Office:

UILC: 894.11-00

From:

Sent: Tuesday, May 25, 2010 11:11:28 AM

To: Cc:

Subject: treaty question

The list that you mention is from the new protocol. It is intended to apply only for purposes of the rules relating to contributions and undistributed earnings and not for purposes of the rules relating to distributions. Nevertheless, I think the arrangement that you describe would not fall under Article 18(1). The applicable article would be Article 15.